

Department of Finance  <div style="text-align: center;"><b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b></div>		<b>Fund: 0455a</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Hazardous Substance Subaccount		
<b><u>Legal Citation/Authority</u></b> Health and Safety Code sections 25300-25395 Revenue and Taxation Code sections 43001-43607 Chapter 756, Statutes of 1981		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> A depository for money received and expended under the Carpenter-Presley-Tanner Hazardous Substance Account Act (Health and Safety Code, Division 20, Chapter 6.8).  Chapter 756, Statutes of 1981 appropriated \$2,000,000 from the contingency reserve for economic uncertainties to the Hazardous Substance Account as a loan to be repaid with interest by January 1, 1986.  Chapter 756, Statutes of 1981 also created a reserve account for emergencies (\$1,000,000) to be used when immediate corrective action is necessary to remedy or prevent an imminent substantial danger to the public health or the environment caused by the release or threatened release of a hazardous substance.  Chapter 852, Statutes of 1992 restructured the hazardous waste fees and the accounts into which these fees are deposited. The Hazardous Waste Control Account (HWCA) and the Hazardous Substance Account (HSA) are combined for the purpose of providing appropriations in support of Toxics' site cleanup and regulatory programs.		
<b><u>Administering Agency/Organization Code</u></b> Department of Toxic Substances Control/Org 3960		
<b><u>Major Revenue Source</u></b> -Appropriations from the Legislature. -Fees on hazardous waste -Recoveries of any costs incurred from the liable person or persons. -Income from surplus money investments. -Fines and penalties.		
<b><u>Disposition of Fund (upon abolishment)</u></b> -Repayment of principal and interest on bonds sold pursuant to the Johnston-Filante Hazardous Substance Cleanup Bond Act of 1984  Purchase of hazardous substance response equipment and other equipment and other preparations for a response to a release of hazardous substances.		

-Other purposes for which the Legislature makes an appropriation.

**Appropriation Authority**

As appropriated by the Legislature, (except the \$1,000,000 emergency reserve account is continuously appropriated) to the Department of Toxic Substances Control—see authority and purpose.

**State Appropriations Limit**

**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from penalties.

**Comments/Historical Information**

Fund abolished per Government Code section 13306(b).